

**EXHIBIT D-2 - BOOKS AND RECORDS TAX CLAIMS**

| CREDITOR'S NAME AND ADDRESS   | CLAIM NUMBER | ASSERTED CLAIM AMOUNT  | DATE FILED | DOCKETED DEBTOR                  |
|---|--------------|--|------------|----------------------------------|
| STATE OF ALABAMA<br>DEPARTMENT OF REVENUE<br>PO BOX 320001<br>MONTGOMERY, AL 36132-0001 | 1775         | Secured:<br>Priority: \$157,059.64<br>Administrative:<br>Unsecured: _____<br>Total: \$157,059.64 | 02/06/2006 | DELPHI CORPORATION<br>(05-44481) |
| <b>Total:</b>   |              | <b>1</b>   |            | <b>\$157,059.64</b>              |